

JACKSON COUNTY
FINANCIAL REPORT

APRIL 30, 2015



HIGHLIGHTS

APRIL 2015

- General Fund Revenues collected to date is \$48,666,021 – 84.37% of budget. Average for year - 83.33% - over 1.04%

- General Fund Expenditures to date is \$42,757,199 – 75.66% of budget. Average for year - 83.33% - under 7.67%

- Revenues are \$5,908,822 – 8.71% more than expenditures.

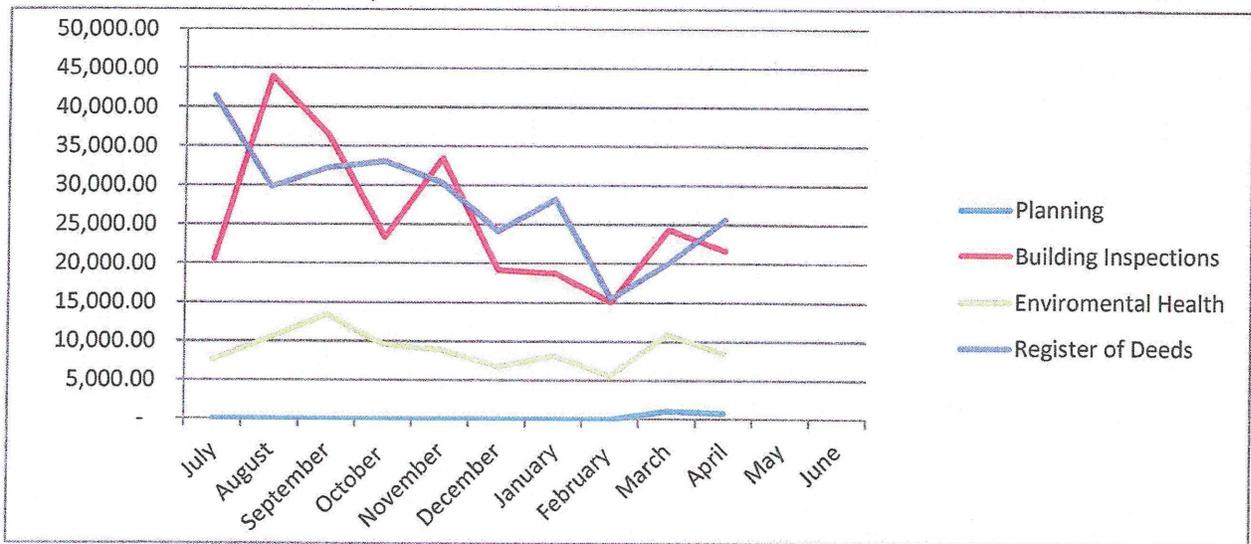
- Ad Valorem Tax collected is \$30,135,765 – 99.47% of budget.
 - Motor Vehicle Tax collected is \$539,213 – 71.90% of budget.
 - Prior Year Tax collected is \$1,118,504 – 88.59% of budget.

- Received sales and use tax distribution in the amount of \$673,897.95 for the month of April 2015 (January sales). This amount is \$149,686.01 – 28.55% more than the amount received in April 2014. YTD collections are 8.55% above budget.
 - Received sales tax refund for FY 2014 in the amount of \$ 396,906.85.

- Landfill Disposal Fees collected is \$1,754,649 – 97.48% of budget.
 - Prior year Landfill Disposal Fees collected is \$80,125 – 89.03% of budget.

FY 2014-2015 REVENUES

	Planning 11-3340-580-06	Code Enforcement 11-3435-410-01	Enviromental Health 11-3518-518-00	Register of Deeds 11-3814-410-01
Current Year Budget	\$ 15,000.00	\$ 400,000.00	\$ 140,000.00	\$ 300,000.00
July	-	20,526.00	7,590.00	41,447.50
August	-	43,964.00	10,475.00	29,799.00
September	-	36,470.00	13,410.00	32,244.50
October	-	23,307.70	9,620.00	33,083.50
November	-	33,470.00	8,904.00	30,355.00
December	-	19,092.50	6,740.00	24,154.00
January	-	18,696.00	8,130.00	28,237.50
February	-	15,043.00	5,579.54	15,503.50
March	1,050.00	24,327.00	10,913.33	19,998.00
April	805.00	21,620.00	8,470.00	25,645.50
May	-	-	-	-
June	-	-	-	-
Collected to date	\$ 1,855.00	\$ 256,516.20	\$ 89,831.87	\$ 280,468.00
Remaining Budget	\$ 13,145.00	\$ 143,483.80	\$ 50,168.13	\$ 19,532.00
Percentage Collected	12.37%	64.13%	64.17%	93.49%
Percentage for Year	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>	<u>83.33%</u>
	-70.96%	-19.20%	-19.16%	10.16%



GENERAL FUND CONTINGENCY						
FY 2014-2015						
CONTINGENCY						
11-9900-000-00						
APPROVED BUDGET:						\$ 187,839.00
APPROPRIATIONS:				DEDUCTIONS	ADDITIONS	
10/23/2014	CB#9	Boiler for CSB		37,600.00		
1/9/2015	CB#25	Maint-Rep & Maint Equipment		39,150.00		
1/22/2015	CB#31	A&E-Cashiers Library		6,500.00		
1/22/2015	CB#33	Sheriff Capital		50,454.00		
4/2/2015	CB#47	Courthouse Security		80,000.00		
4/16/2015	CB#48	Various Revenue			229,584.00	
4/24/2015	CB#54	Various Depts-Capital		97,818.00		
4/28/2015	CB#53	SCC-2 Vans		48,000.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:				\$359,522.00	\$229,584.00	
BALANCE GENERAL FUND CONTINGENCY:						\$ 57,901.00

CONTINGENCY-SALARY ADJUSTMENTS						
11-9900-000-01						
APPROVED BUDGET:						\$ 35,000.00
APPROPRIATIONS:				DEDUCTIONS	ADDITIONS	
1/9/2015	CB#26	Bonus		22,088.88	-	
TOTAL APPROPRIATIONS APPROVED TO DATE:				\$ 22,088.88	\$ -	
BALANCE GENERAL FUND CONTINGENCY:						\$ 12,911.12

CONTINGENCY-CAPITAL						
11-9900-000-02						
APPROVED BUDGET:						\$ 634,327.00
APPROPRIATIONS:				DEDUCTIONS	ADDITIONS	
11/21/2014	CB#14	Capital Outlay, Various Depts		12,970.00		
11/27/2014	CB#16	Capital Outlay-Computer		3,548.00		
1/9/2015	CB#23	Capital Outlay-Recreation		1,097.00		
1/9/2015	CB#24	Capital Outlay-Sheriff/Jail		8,776.00		
1/13/2015	CB#29	Capital Outlay-Code Enforcement		3,291.00		
1/22/2015	CB#30	Capital Outlay-Sheriff, Gov Bd, Grounds		139,461.25		
2/11/2015	CB#35	Capital Outlay-Garage, Computer		6,678.00		
2/19/2015	CB#36	Capital Outlay-Recreation		1,896.98		
2/24/2015	CB#37	Capital Outlay-Grounds		3,634.00		
3/2/2015	CB#39	Capital Outlay-HR, Emg Mgt		5,779.00		
3/2/2015	CB#40	Capital Outlay-Code Enforcement		47,428.00		
3/2/2015	CB#41	Capital Outlay-Justice Center Security		129,608.05		
4/1/2015	CB#46	Capital Outlay-Various Depts		238,343.29		
4/15/2015	CB#49	Capital Outlay-Recreation		6,620.00		
4/17/2015	CB#52	Capital Outlay-Finance		1,097.00		
TOTAL APPROPRIATIONS APPROVED TO DATE:				\$610,227.57	\$ -	
BALANCE GENERAL FUND CONTINGENCY:						\$ 24,099.43

CONTINGENCY-UNEMPLOYMENT INS						
11-9900-000-03						
APPROVED BUDGET:						\$ 83,600.00
APPROPRIATIONS:				DEDUCTIONS	ADDITIONS	
TOTAL APPROPRIATIONS APPROVED TO DATE:				\$ -	\$ -	
BALANCE GENERAL FUND CONTINGENCY:						\$ 83,600.00

TOTAL CONTINGENCY BALANCE:						\$ 178,511.55

**JACKSON COUNTY
GENERAL FUND
BALANCE SHEET
4/30/2015**

ASSETS	
Cash-Petty	\$ 2,125.00
Cash-In Time Deposits	16,618,492.02
Cash-In Time Deposits-Other	667,506.05
Cash-Wells Fargo	13,797,606.06
Taxes Receivable-Ad Valorem	3,135,103.00
Allowance for Doubtful Tax Rec.	(1,091,000.00)
Accounts Receivable	-
Accounts Receivable-Sales Tax	132,989.90
Accounts Receivable-Other	7,356.90
Notes Receivable	245,299.34
Due from Other Funds	66,140.00
TOTAL ASSETS:	\$ 33,581,618.27
LIABILITIES	
Accounts Payable	(1,205.10)
Accrued Salaries Payable	-
NCVTS Refunds Payable	-
Due to Payroll Fund	-
Reserved for Taxes Receivable	(3,135,103.00)
Reserved for Uncollectible Taxes	1,091,000.00
Reserved for WC Audit	(70,289.00)
Erosion Control Ordinance Bond	(140,480.00)
Cell Tower Escrow	(21,799.43)
Escrow-Cullowhee River Club, LLC	(667,506.05)
Deferred Revenue	(245,299.34)
Jail Commissary Account	(92,238.49)
Fuel Prepaid Expense	(46,402.04)
ROD Automation Payable	(107,303.87)
Taxes Collected in Advance	(34,876.91)
Fund Balance	(30,110,115.04)
TOTAL LIABILITIES & FUND BALANCE:	\$ (33,581,618.27)
TOTAL GENERAL FUND BALANCE SHEET	\$ -

**JACKSON COUNTY
INCOME STATEMENT
PERIOD ENDING APRIL 30, 2015**

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
GENERAL FUND REVENUES						
Ad Valorem Tax-Current Year	\$ 30,297,364.00	\$ 264,062.40	\$ 30,135,765.36	\$ -	\$ 161,598.64	99.47%
Ad Valorem Tax-Prior Year	1,200,000.00	73,753.72	1,076,877.94		123,122.06	89.74%
Motor Vehicle Tax-Current Year	750,000.00	68,896.58	539,212.53		210,787.47	71.90%
Motor Vehicle Tax-Prior Year	62,500.00	963.73	41,625.87		20,874.13	66.60%
Sales and Use Tax	8,650,509.00	909,451.07	6,025,759.32		2,624,749.68	69.66%
Public Safety	756,324.77	143,286.11	308,719.48		447,605.29	40.82%
Code Enforcement	448,750.00	28,782.00	305,910.20		142,839.80	68.17%
Transportation	834,174.00	45,590.91	574,121.59		260,052.41	68.83%
Health	1,775,823.44	121,353.59	1,159,810.17		616,013.27	65.31%
Social Services	6,514,710.11	554,827.08	4,784,067.38		1,730,642.73	73.43%
Dept on Aging	334,329.00	24,467.30	230,960.91		103,368.09	69.08%
Recreation	627,175.00	32,202.00	418,186.73		208,988.27	66.68%
Register of Deeds	581,000.00	45,739.37	485,275.62		95,724.38	83.52%
Other General	4,847,178.87	167,773.33	2,579,727.97	-	2,267,450.90	53.22%
TOTAL REVENUES:	\$ 57,679,838.19	\$ 2,481,149.19	\$ 48,666,021.07	\$ -	\$ 9,013,817.12	84.37%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT						
Governing Body	254,957.10	9,403.31	215,697.20	2,367.72	36,892.18	85.53%
Administration	287,049.08	19,994.85	221,265.16	-	65,783.92	77.08%
Human Resources	143,456.60	10,656.22	99,223.03	-	44,233.57	69.17%
Finance	559,632.40	38,779.58	410,606.98	3,423.60	145,601.82	73.98%
Tax Collections	277,432.20	26,765.22	189,624.99	-	87,807.21	68.35%
Tax Administration	696,664.40	45,943.58	467,695.79	-	228,968.61	67.13%
GIS-Mapping	139,137.60	9,583.21	110,458.00	-	28,679.60	79.39%
Legal	275,000.00	39,788.74	256,821.01	-	18,178.99	93.39%
Court Facilities	170,335.00	9,380.22	85,257.72	81,781.00	3,296.28	98.06%
Elections	376,468.90	15,472.95	269,630.77	7,450.80	99,387.33	73.60%
Register of Deeds	443,030.50	31,103.51	316,024.16	-	127,006.34	71.33%
Central Services	187,000.00	5,022.03	127,320.33	-	59,679.67	68.09%
Computer & Information	590,827.80	61,918.64	488,882.22	19,173.36	82,772.22	85.99%
Public Works	3,997,501.13	323,513.08	2,895,364.83	308,238.15	793,898.15	80.14%
Professional Services	25,000.00	3,200.00	17,400.00	-	7,600.00	69.60%
TOTAL GENERAL GOVT	\$ 8,423,492.71	\$ 650,525.14	\$ 6,171,272.19	\$ 422,434.63	\$ 1,829,785.89	78.28%
PUBLIC SAFETY						
Sheriff	3,927,442.71	252,629.82	2,917,314.52	217,219.77	792,908.42	79.81%
Jail	1,891,085.14	197,877.05	1,515,097.70	6,072.53	369,914.91	80.44%
Sheriff Grants	105,500.00	2,461.03	89,280.25	23,231.23	(7,011.48)	106.65%
Emergency Management	911,885.43	103,331.31	766,172.49	9,509.35	136,203.59	85.06%
Fire	1,511,890.80	238,313.69	1,348,812.22	391.77	162,686.81	89.24%
Code Enforcement	1,259,759.40	136,100.63	968,002.49	-	291,756.91	76.84%
Amb/Rescue Squad	1,583,387.00	143,169.99	1,279,089.82	-	304,297.18	80.78%
TOTAL PUBLIC SAFETY	\$ 11,190,950.48	\$ 1,073,883.52	\$ 8,883,769.49	\$ 256,424.65	\$ 2,050,756.34	81.67%
TRANSPORTATION						
Administration	192,962.00	10,787.59	152,824.13	940.00	39,197.87	79.69%
Operating Expense	433,158.80	21,253.01	345,704.51	2,388.74	85,065.55	80.36%
Capital Outlay	350,552.00	-	248,413.63	30,569.37	71,569.00	79.58%
Elderly Disabilities Grant	175,203.00	2,961.26	29,458.36	-	145,744.64	16.81%
Airport Authority	31,000.00	-	31,000.00	-	-	100.00%
TOTAL TRANSPORTATION	\$ 1,182,875.80	\$ 35,001.86	\$ 807,400.63	\$ 33,898.11	\$ 341,577.06	71.12%
ENVIRONMENTAL PROTECTION						
Forestry	77,341.00	4,367.61	49,526.21	-	27,814.79	64.04%
TOTAL ENVIRON PROTECTION	\$ 77,341.00	\$ 4,367.61	\$ 49,526.21	\$ -	\$ 27,814.79	64.04%

	BUDGET	CURRENT	ACTUAL Y-T-D	ENCUMBRANCE	BALANCE	% YTD
ECONOMIC & PHYSICAL DEV						
Planning & Economic Development	215,368.90	27,318.07	168,446.06	-	46,922.84	78.21%
Community Development	135,145.00	5,125.00	77,410.32	-	57,734.68	57.28%
Cooperative Extension	190,732.00	12,738.26	130,740.08	300.00	59,691.92	68.70%
Conservation	207,535.60	30,662.02	174,606.38	-	32,929.22	84.13%
TOTAL ECONOMIC & PHY DEV	\$ 748,781.50	\$ 75,843.35	\$ 551,202.84	\$ 300.00	\$ 197,278.66	73.65%
HUMAN SERVICES						
Health	4,413,730.64	343,141.01	3,168,214.85	87,764.61	1,157,751.18	73.77%
Well at Work	9,050.00	493.50	736.55	2,489.00	5,824.45	35.64%
Mental Health	130,117.00	30,770.25	123,081.00	-	7,036.00	94.59%
Social Services	7,466,023.51	490,707.99	5,539,988.46	2,712.11	1,923,322.94	74.24%
Indian Reservation	1,261,344.70	67,766.84	847,424.11	23,000.23	390,920.36	69.01%
Dept on Aging	588,384.70	44,209.59	457,136.63	789.67	130,458.40	77.83%
Emergency Food & Shelter	10,871.00	-	4,815.56	-	6,055.44	44.30%
Congregate & Home Del Meals	357,778.20	27,244.36	256,299.90	-	101,478.30	71.64%
Adult Day Care	112,746.90	7,801.12	79,561.71	-	33,185.19	70.57%
Senior Center	37,640.00	1,082.49	7,806.56	3,026.79	26,806.65	28.78%
Veterans	106,668.30	9,824.39	80,687.03	384.28	25,596.99	76.00%
Youth Services	145,496.00	8,836.94	102,446.13	-	43,049.87	70.41%
Senior Citizen Services	19,962.00	1,250.00	19,462.00	-	500.00	97.50%
Other Human Services	387,568.00	3,647.82	256,579.04	-	130,988.96	66.20%
TOTAL HUMAN SERVICES	\$ 15,047,380.95	\$ 1,036,776.30	\$ 10,944,239.53	\$ 120,166.69	\$ 3,982,974.73	73.53%
EDUCATION						
Public Schools	7,742,207.00	723,106.98	6,566,011.06	-	1,176,195.94	84.81%
Community College	3,229,121.00	166,106.44	1,661,064.13	-	1,568,056.87	51.44%
TOTAL EDUCATION	\$ 10,971,328.00	\$ 889,213.42	\$ 8,227,075.19	\$ -	\$ 2,744,252.81	74.99%
CULTURAL/RECREATION						
Library	1,070,525.00	20,202.37	794,783.18	8,929.60	266,812.22	75.08%
Recreation	930,802.28	77,176.91	692,158.92	12,916.86	225,726.50	75.75%
Swimming Pool	56,653.00	269.96	30,716.27	660.78	25,275.95	55.38%
Recreation Center	265,393.30	18,557.03	184,735.60	2,851.02	77,806.68	70.68%
Cashiers Recreation	284,890.90	26,005.81	173,930.74	13,802.00	97,158.16	65.90%
Cashiers Swimming Pool	35,354.00	-	16,372.37	-	18,981.63	46.31%
Cashiers Recreation Center	261,673.72	16,157.17	189,776.84	10,084.85	61,812.03	76.38%
Arts	9,141.00	-	9,141.00	-	-	100.00%
TOTAL CULTURAL/RECREATION	\$ 2,914,433.20	\$ 158,369.25	\$ 2,091,614.92	\$ 49,245.11	\$ 773,573.17	73.46%
TRANSFERS TO OTHER FUNDS	\$ 6,944,743.00	\$ 1,185,993.07	5,031,098.51	\$ -	\$ 1,913,644.49	72.44%
CONTINGENCY	\$ 178,511.55	\$ -	-	\$ -	\$ 178,511.55	0.00%
	\$ 178,511.55	\$ -	\$ -	\$ -	\$ 178,511.55	
TOTAL EXPENDITURES:	\$ 57,679,838.19	\$ 5,109,973.52	\$ 42,757,199.51	\$ 882,469.19	\$ 14,040,169.49	75.66%
TOTAL REVENUES & EXPENSE:	\$ -	\$ (2,628,824.33)	\$ 5,908,821.56		\$ (5,026,352.37)	8.71%

JACKSON COUNTY										
VARIOUS FUNDS										
BALANCE SHEET										
FOR PERIOD ENDING APRIL 30, 2015										
	PAYROLL	SELF-INS	CAP RESERVE	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	LAW	CONSERVATION	CLEAN WATER
	FUND 15	FUND 16	FUND 20	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	ENFORCEMENT	PRESERVATION	REVOLVING LOAN
	FUND 15	FUND 16	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 27	FUND 28	FUND 41
ASSETS										
Cash and investments	139,249.32	1,012,721.70	404,422.19	205,350.06	93,121.27	340,937.96	150,609.89	24,551.30	140,457.13	27,771.54
Accounts receivable	-	-	-	-	6,391.32	158.92	401.21	-	106.32	-
Due from other funds	273.00	-	-	-	-	-	-	-	-	-
Due from contracts	-	-	-	-	-	1,653.44	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 139,522.32	\$ 1,012,721.70	\$ 404,422.19	\$ 205,350.06	\$ 99,512.59	\$ 342,750.32	\$ 151,011.10	\$ 24,551.30	\$ 140,563.45	\$ 27,771.54
LIABILITIES AND FUND EQUITY										
Accounts payable	139,522.32	1,012,721.70	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	1,653.44	-	-	-	-
Accrued landfill closure & post-cl	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 139,522.32	\$ 1,012,721.70	\$ -	\$ -	\$ -	\$ 1,653.44	\$ -	\$ -	\$ -	\$ -
FUND EQUITY										
Fund balance	-	-	404,422.19	205,350.06	99,512.59	341,096.88	151,011.10	24,551.30	140,563.45	27,771.54
TOTAL LIABILITIES AND FUND EQUITY	\$ 139,522.32	\$ 1,012,721.70	\$ 404,422.19	\$ 205,350.06	\$ 99,512.59	\$ 342,750.32	\$ 151,011.10	\$ 24,551.30	\$ 140,563.45	\$ 27,771.54

JACKSON COUNTY									
VARIOUS FUNDS									
BALANCE SHEET									
FOR PERIOD ENDING APRIL 30, 2015									
	ECONOMIC	SOLID	GREEN	DEFERRED	PROPERTY	ST OF NC	EXTENSION	FIXED	GENERAL
	DEVELOPMENT	WASTE	ENERGY	COMP	TAX AGENCY	AGENCY	AGENCY	ASSETS	L-TERM DEBT
	FUND 42	FUND 65	FUND 66	FUND 74	FUND 75	FUND 76	FUND 77	FUND 91	FUND 92
ASSETS									
Cash & Investments	685,249.73	773,588.60	180,524.57	1,630,368.02	4,388.75	30,843.98	48,709.59		
Accounts receivable	-	498,033.28	832.09		-				
Due from other funds									
Land/Equipment less depreciation		5,166,286.93	70,057.09					88,661,837.12	
Amt for Retirement-Long term debt									49,320,188.41
Net reserved assets									
Notes receivable	362,642.71	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 1,047,892.44	\$ 6,437,908.81	\$ 251,413.75	\$ 1,630,368.02	\$ 4,388.75	\$ 30,843.98	\$ 48,709.59	\$ 88,661,837.12	\$ 49,320,188.41
LIABILITES AND FUND EQUITY									
Accounts payable	-	-	12,280.18		4,388.75	30,843.98	48,709.59		49,320,188.41
Contributions from Employees		12,143.02	9,661.88	1,630,368.02					
Retainage Payable		-							
Due to other funds	-	-	-						
Due to State of NC		-							
OPEB Liability		410,833.00	46,880.00						
Accrued Interest Payable		28,978.28							
Debt-Current and Non-current		2,817,674.90							
Investment in Fixed Assets		-						88,661,837.12	
Contributed Capital		13,117.89							
Deferred revenues	362,642.71	-							
Accrued landfill closure & post-cl	-	1,552,605.45	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 362,642.71	\$ 4,835,352.54	\$ 68,822.06	\$ 1,630,368.02	\$ 4,388.75	\$ 30,843.98	\$ 48,709.59	\$ 88,661,837.12	\$ 49,320,188.41
FUND EQUITY									
Fund balance	685,249.73	1,602,556.27	182,591.69	-	-	-	-	-	-
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,047,892.44	\$ 6,437,908.81	\$ 251,413.75	\$ 1,630,368.02	\$ 4,388.75	\$ 30,843.98	\$ 48,709.59	\$ 88,661,837.12	\$ 49,320,188.41

JACKSON COUNTY									
VARIOUS FUNDS									
INCOME STATEMENTS									
FOR PERIOD ENDING APRIL 30, 2015									
	CAPITAL	SCHOOL	EMERGENCY	ECONOMIC	REAL PROPERTY	DEBT	ECONOMIC	SOLID	GREEN
	RESERVE	CAP RESERVE	TELEPHONE	DEVELOPMENT	REVALUATION	SERVICE	DEVELOPMENT	WASTE	ENERGY
	FUND 20	FUND 21	FUND 22	FUND 23	FUND 25	FUND 30	FUND 42	FUND 65	FUND 66
REVENUES									
Other taxes			376,769.61					1,834,774.20	
Restricted intergovernmental revenues		-	-	-				44,317.77	-
Sales and services							27,159.36	1,066,793.12	6,111.60
Investment earnings	332.71	-	-	222.53	-		4,554.18	22,862.12	
Lease Proceeds	-			-				-	
Transfers	-	-		100,000.00	333,333.00	4,463,326.51	-	-	134,439.00
Miscellaneous	-	-	-	8,267.70	-	-	-	-	3,497.52
TOTAL REVENUES:	\$ 332.71	\$ -	\$ 376,769.61	\$ 108,490.23	\$ 333,333.00	\$ 4,463,326.51	\$ 31,713.54	\$ 2,968,747.21	\$ 144,048.12
EXPENDITURES									
General government	-	58,912.59			224,439.63				
Public safety	-		515,128.05						
Economic and physical dev	-			97,793.94					
Human services									
Debt Service:									
Principal retirement						3,772,226.97		234,600.62	
Interest and fees						691,099.54		56,990.35	
Enterprise operations	-	-	-	-	-	-	-	2,140,546.71	117,374.95
TOTAL EXPENDITURES	\$ -	\$ 58,912.59	\$ 515,128.05	\$ 97,793.94	\$ 224,439.63	\$ 4,463,326.51	\$ -	\$ 2,432,137.68	\$ 117,374.95
Revenues over (under) expenditures	\$ 332.71	\$ (58,912.59)	\$ (138,358.44)	\$ 10,696.29	\$ 108,893.37	\$ (0.00)	\$ 31,713.54	\$ 536,609.53	\$ 26,673.17

RECREATION CENTER CONSTRUCTION FUND 45				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2015				
				ACTUAL
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Restricted intergovernmental revenues:				
State grant	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
Miscellaneous:				
Duke Energy	-	-	56,250.00	56,250.00
Investment Earnings	41,680.00	41,729.42	192.86	41,922.28
Sale of real property	-	-	-	-
Total Revenues:	\$ 441,680.00	\$ 441,729.42	\$ 56,442.86	\$ 498,172.28
Expenditures:				
Cultural and recreational:				
Jackson County Recreation Center				
Architect fee	\$ 83,000.00	\$ 82,520.61	\$ -	\$ 82,520.61
Construction	1,111,310.00	1,111,307.22	-	1,111,307.22
Furnishing and equipment	37,890.00	33,246.66	-	33,246.66
Contingency	-	-	-	-
Total Jackson County Recreation Center	\$ 1,232,200.00	\$ 1,227,074.49	\$ -	\$ 1,227,074.49
Cashiers Recreation Center				
Architect fee	\$ 726,035.00	\$ 726,010.66	\$ -	\$ 726,010.66
Construction	4,287,758.00	4,245,337.05	-	4,245,337.05
Equipment	218,000.00	217,519.42	-	217,519.42
Site preparation	2,818,182.00	2,753,590.80	-	2,753,590.80
Landscaping Materials	29,500.00	29,277.07	-	29,277.07
Contingency	-	-	-	-
Total Cashiers Recreation Center	\$ 8,079,475.00	\$ 7,971,735.00	\$ -	\$ 7,971,735.00
Mark Watson Park				
Architect fee	\$ 30,205.00	\$ 30,204.64	-	\$ 30,204.64
Construction	308,626.00	308,625.20	-	308,625.20
Total Mark Watson Park	\$ 338,831.00	\$ 338,829.84	\$ -	\$ 338,829.84
Parks				
Andrews Park	\$ 144,345.00	\$ 13,552.00	\$ 1,636.80	\$ 15,188.80
Dillsboro Park	350,000.00	-	\$ 350,000.00	350,000.00
East Laporte Park	101,157.53	101,157.53	-	101,157.53
Mark Watson Park-Lighting	36,600.00	10,560.00	34,229.70	44,789.70
Savannah/Greens Creek	120,067.08	120,067.08	-	120,067.08
Total Parks	\$ 752,169.61	\$ 245,336.61	\$ 385,866.50	\$ 631,203.11
Total Expenditures:	\$ 10,402,675.61	\$ 9,782,975.94	\$ 385,866.50	\$ 10,168,842.44
Revenues over (under) expenditures	\$ (9,960,995.61)	\$ (9,341,246.52)	\$ (329,423.64)	\$ (9,670,670.16)
Other financing sources:				
Operating transfers--in:				
Proceeds from lease	\$ 2,739,097.00	\$ 2,739,097.00	\$ -	\$ 2,739,097.00
General Fund	\$ 6,888,398.61	6,790,134.61	\$ -	\$ 6,790,134.61
CPR Fund	\$ 333,500.00	333,500.00	\$ -	\$ 333,500.00
	\$ 9,960,995.61	\$ 9,862,731.61	\$ -	\$ 9,862,731.61
Revenues and other financing sources over expenditures and other uses	\$ -	\$ 521,485.09	\$ (329,423.64)	\$ 192,061.45
Fund Balance beginning of year, July 1			\$ 521,485.09	
Fund Balance end of year, June 30			\$ 192,061.45	

EMERGENCY MANAGEMENT CENTER FUND 46				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Investment Earnings	\$ -	\$ -	\$ 102.34	\$ 102.34
Total Revenues:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102.34</u>	<u>\$ 102.34</u>
Expenditures:				
Architect Fees	\$ 112,179.00	\$ 67,107.09	\$ 11,700.00	\$ 78,807.09
Construction Cost	\$ 1,301,519.00	367,398.05	936,621.65	1,304,019.70
Equipment	\$ 485,722.00	91,477.03	268,045.16	359,522.19
Site Acquisition	\$ 352,981.00	352,981.00	-	352,981.00
Contingency	\$ -	\$ -	\$ -	\$ -
Total Expenditures:	<u>\$ 2,252,401.00</u>	<u>\$ 878,963.17</u>	<u>\$ 1,216,366.81</u>	<u>\$ 2,095,329.98</u>
Revenues over (under) expenditures	\$ (2,252,401.00)	\$ (878,963.17)	\$ (1,216,264.47)	\$ (2,095,227.64)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ -	\$ -	\$ -	\$ -
Capital Reserve Fund	2,252,401.00	2,252,401.00	-	2,252,401.00
General Fund	-	-	-	-
Total Other financing sources:	<u>\$2,252,401.00</u>	<u>\$ 2,252,401.00</u>	<u>\$ -</u>	<u>\$ 2,252,401.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 1,373,437.83</u>	<u>\$ (1,216,264.47)</u>	<u>\$ 157,173.36</u>
Fund Balance beginning of year, July 1			\$ 1,373,437.83	
Fund Balance end of year, June 30			\$ 157,173.36	

GREENWAY PROJECT FUND 47				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
NC Department of Transportation	\$ 20,000.00	\$ -	\$ -	\$ -
PARTF Grant	\$ 435,000.00	\$ -	\$ -	\$ -
Total Revenues:	<u>\$ 455,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:				
Engineering Fees	\$ 65,000.00	\$ 30,482.00	\$ 17,850.00	\$ 48,332.00
Construction Cost-Trails	\$ 333,325.00	\$ 224,711.82	\$ 173,700.36	\$ 398,412.18
Construction Cost-Pedestrian Bridge	\$ 641,675.00	\$ -	\$ -	\$ -
Contingency	\$ 15,000.00	\$ -	\$ -	\$ -
Total Expenditures:	<u>\$ 1,055,000.00</u>	<u>\$ 255,193.82</u>	<u>\$ 191,550.36</u>	<u>\$ 446,744.18</u>
Revenues over (under) expenditures	\$ (600,000.00)	\$ (255,193.82)	\$ (191,550.36)	\$ (446,744.18)
Other financing sources:				
Operating transfers--in:				
Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -
Conservation Preservation Fund	\$ 600,000.00	\$ 600,000.00	\$ -	\$ 600,000.00
Total Other financing sources:	<u>\$600,000.00</u>	<u>\$ 600,000.00</u>	<u>\$ -</u>	<u>\$ 600,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 344,806.18</u>	<u>\$ (191,550.36)</u>	<u>\$ 153,255.82</u>
Fund Balance beginning of year, July 1			\$ 344,806.18	
Fund Balance end of year, June 30			<u>\$ 153,255.82</u>	

SCHOOL IMPROVEMENTS FUND 49				
SMH GYMNASIUM, FINE ARTS AND BR LOCKER ROOM PROJECT				
Schedule of Revenues, Expenditures and Changes in Fund Balance--Budget and Actual				
From Inception through April 30, 2015				
			ACTUAL	
	Project Authorization	Prior Years	Current Year	Total To Date
Revenues:				
Dept of Public Inst-ADM	\$ 345,738.00	\$ 345,738.00	\$ -	\$ 345,738.00
Investment Earnings	\$ 4,120.00	\$ 4,112.81	\$ -	\$ 4,112.81
Total Revenues:	<u>\$ 349,858.00</u>	<u>\$ 349,850.81</u>	<u>\$ -</u>	<u>\$ 349,850.81</u>
Expenditures:				
Architect Fees	\$ 1,110,000.00	\$ 1,078,452.50	\$ 29,782.00	\$ 1,108,234.50
Testing Expense	\$ 50,961.00	39,037.00	-	\$ 39,037.00
Construction Cost-SMH	\$ 10,554,493.00	10,522,582.26	8,178.00	\$ 10,530,760.26
Construction Cost-BR	\$ 1,139,900.00	1,128,281.01	11,414.99	\$ 1,139,696.00
Furnishings	\$ 171,765.00	8,238.40	-	\$ 8,238.40
Contingency	\$ 145,651.00	\$ -	\$ -	\$ -
Total Expenditures:	<u>\$ 13,172,770.00</u>	<u>\$ 12,776,591.17</u>	<u>\$ 49,374.99</u>	<u>\$ 12,825,966.16</u>
Revenues over (under) expenditures	\$ (12,822,912.00)	\$ (12,426,740.36)	\$ (49,374.99)	\$ (12,476,115.35)
Other financing sources:				
Operating transfers--in:				
Loan Agreement	\$ 10,000,000.00	\$ 10,000,000.00	\$ -	\$ 10,000,000.00
School Capital Reserve Fund	<u>2,822,912.00</u>	<u>\$ 2,456,512.00</u>	<u>28,488.00</u>	<u>2,485,000.00</u>
Total Other financing sources:	<u>\$12,822,912.00</u>	<u>\$ 12,456,512.00</u>	<u>\$ 28,488.00</u>	<u>\$ 12,485,000.00</u>
Revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 29,771.64</u>	<u>\$ (20,886.99)</u>	<u>\$ 8,884.65</u>
Fund Balance beginning of year, July 1			\$ 29,771.64	
Fund Balance end of year, June 30			<u>\$ 8,884.65</u>	